

ABSTRACT OF THE DISCLOSURE

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The present invention provides a siding boards attachment structure having excellent ventilation characteristics and a high structural strength and a starter fitting used therewith. The siding boards attachment structure includes a starter fitting for supporting a siding board in the lowest portion, a ground sill flashing disposed in a lower portion of the siding board in the lowest portion, a furring strip for fixing the starter fitting, and the siding board supported by the starter fitting. The starter fitting includes a base plate portion having a planar rear side surface that is configured to be fixed to the furring strip, a supporting portion for supporting siding boards bent forward from the base plate portion, and spacing portions formed at left and right end portions of the base plate portion to have the cross sectional shape of a squarish letter U.